

Figure 25

Resolution of Reportable Conditions Related to Internal Controls

<u>Bureau</u>	<u>Reportable Condition Description</u>	<u>Recommendation/Corrective Action</u>	<u>Target Date</u>	<u>Implemented (Yes/No)</u>
DEPT	Inadequate Reporting of Government vs. Non-Government Transactions	Improve controls over classifying transactions as federal or public in general ledger accounts.	Sept. 30, 2001	No
DEPT	Inadequate Controls Over Deferred Maintenance Management and Reporting	Develop policies, procedure and programs to implement departmental guidelines issued in December 1999.	Sept. 30, 2001	No
DEPT	Inadequate Controls Over Stewardship and Performance Measure Reporting	Implement appropriate systems, policies, and procedures to ensure stewardship and performance measure data is accurately and timely reported, and appropriate supporting documentation is maintained and available.	Sept. 30., 2001	No
BOR	Improved procedures are needed for eliminating certain revenue transfers	Revise existing procedures and controls to ensure all revenue transfer transactions are properly eliminated.	Sept. 30, 2000	Yes
DEPT	Improved procedures are needed for transfers from Construction-in-Progress to completed plant	Develop and implement procedures to require regional offices to make timely and accurate transfer from C-I-P to completed plant.	Sept. 30, 2001	No
DEPT	Improved procedures are needed for accrual accounting and revenue recognition	Revise procedures and controls to ensure revenues are recognized in the proper accounting periods.	Sept. 30, 2001	No
DEPT	Improved procedures are needed for accrual accounting and estimating year-end liabilities	Follow existing cut-off and closing procedures for accruals/payable and improve review and oversight of accruals.	Sept. 30, 2001	No
DEPT	Improved management controls over procurement and travel are needed	Direct reviewing officials to verify the validity of credit card procurement and travel charges; perform periodic reviews of employee compliance with bureau and Department SmartPay guidance; revise sampling plans and remote site review procedures; and train voucher examiners in detecting Centrally Billed Account items being claimed on individual vouchers.	Dec. 31, 2000	Yes
BIA	Inadequate Controls Over Accounts and Interest Receivable, and Related Revenue and Expense Accounts	Develop and implement policies and procedures to ensure appropriate supporting documentation is available; classifications are accurate; receivable and revenue transactions are entered timely; and an accurate aging is used to compute the allowance estimate.	Sept. 30, 2001	No
FWS	Improve Controls Over Federal Aid Program Grant Fund Draw Downs	Develop and implement procedures to verify grantee costs incurred before draw downs, including limited samples.	Sept. 30, 2001	No
BLM	Improve Controls over Cash Management	Develop and implement policies and procedures to ensure all cash collections and disbursements are recorded in the financial management system when they occur.	Sept. 30, 2000	Yes